



U.S. Department of Justice

*United States Attorney
Southern District of New York*

*The Silvio J. Mollo Building
One Saint Andrew's Plaza
New York, New York 10007*

October 18, 2013

VIA E-MAIL

The Honorable William H. Pauley III
United States District Judge
Southern District of New York
500 Pearl Street
New York, New York 10007

Re: United States v. Paul Dagerdas, et ano
S6 09 Cr. 581 (WHP)

Dear Judge Pauley:

The United States respectfully submits this letter to provide the Court with two e-mails forwarded to us this morning by Diana Erbsen, an attorney for DLA Piper who, among others in her firm, represents BDO Seidman. The Government is concerned that one of the e-mails could be construed as a threat by defendant Denis Field against DLA Piper and Michael Poulos, an attorney at DLA Piper, and therefore we are bringing these emails to the attention of the Court for whatever action the Court deems appropriate. By way of additional background, the reference in the subject matter line of the later email to "Coe v. BDO Seidman, LLP" refers to a civil lawsuit in Illinois state court against BDO Seidman and Denis Field, and others, by a former BDO Seidman tax shelter client. Finally, because of the unusual nature of this submission, the

Government will not file this letter via ECF unless and until we are directed to do so by the Court.

Respectfully submitted,

PREET BHARARA
United States Attorney
Southern District of New York

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Attachments (2)

cc: Defense Counsel of Record
Via E-mail

